



**STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL**

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

October 25, 2002

Board of Supervisors
Maricopa County
County Administration Building
301 West Jefferson Street
Phoenix, AZ 85003

Subject: Management Letter

Members of the Board:

In planning and conducting our audit of the Maricopa County AHCCCS and ALTCS Plans for the year ended June 30, 2002, we performed the following as required by U.S. generally accepted auditing standards and the *Arizona Administrative Code*, Title 9, Chapters 22 and 28, as detailed in the *Reporting Guide for Acute Health Care Contractors with the Arizona Health Care Cost Containment System (AHCCCS)* and the *Reporting Guide for Arizona Long-Term Care System (ALTCS) Program Contractors with the Arizona Health Care Cost Containment System*:

- Considered the AHCCCS and ALTCS Plans' internal controls over financial reporting and
- Tested their compliance with laws and regulations that could have a direct and material effect on the AHCCCS and ALTCS Plans' financial statements.

We noted no internal control weaknesses or instances of noncompliance that we consider to be material to the financial statements.

This letter is intended solely for the information of the Maricopa County Board of Supervisors, the Arizona Health Care Cost Containment System, and the Maricopa County AHCCCS and ALTCS Plans and is not intended to be and should not be used by anyone other than the specified parties. However, this letter is a matter of public record, and its distribution is not limited.

Should you have any questions concerning its contents, please let us know.

Sincerely,

Debbie Davenport
Auditor General